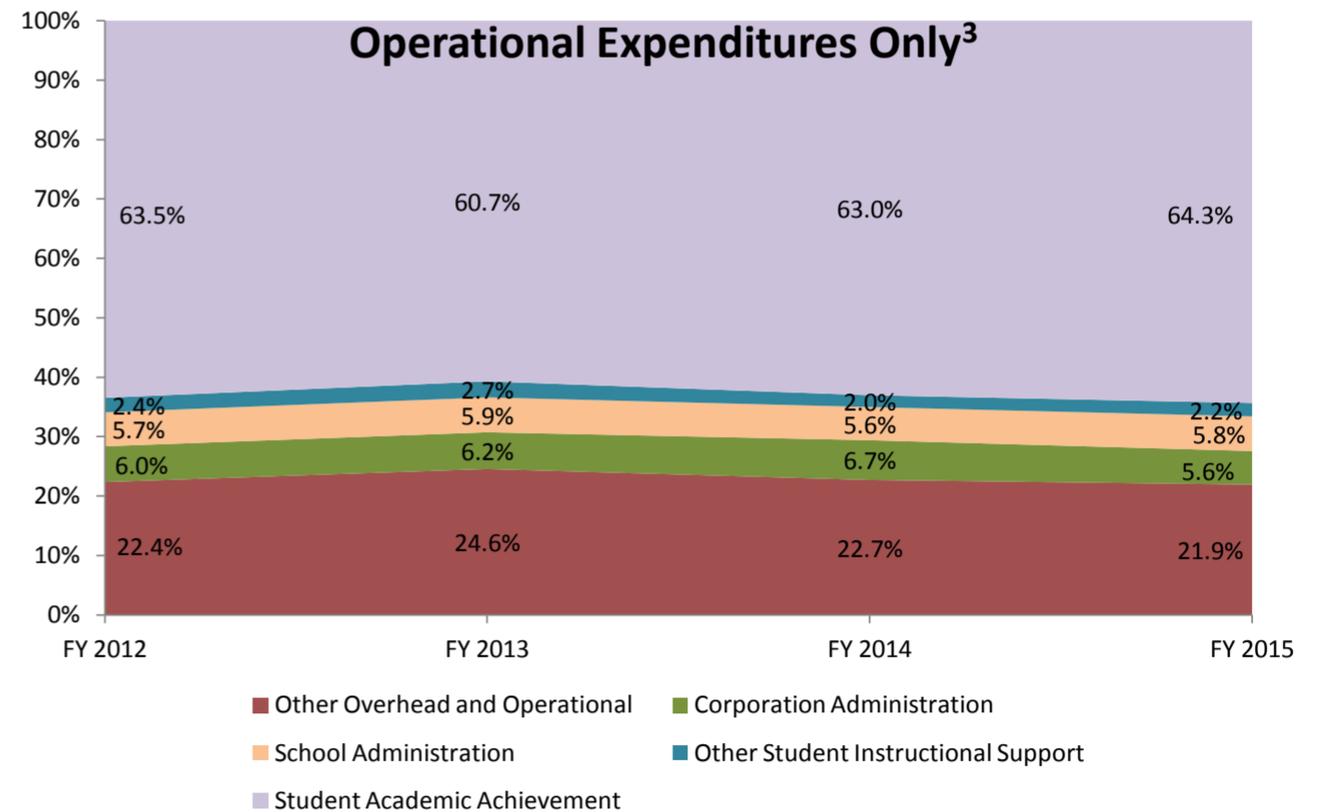
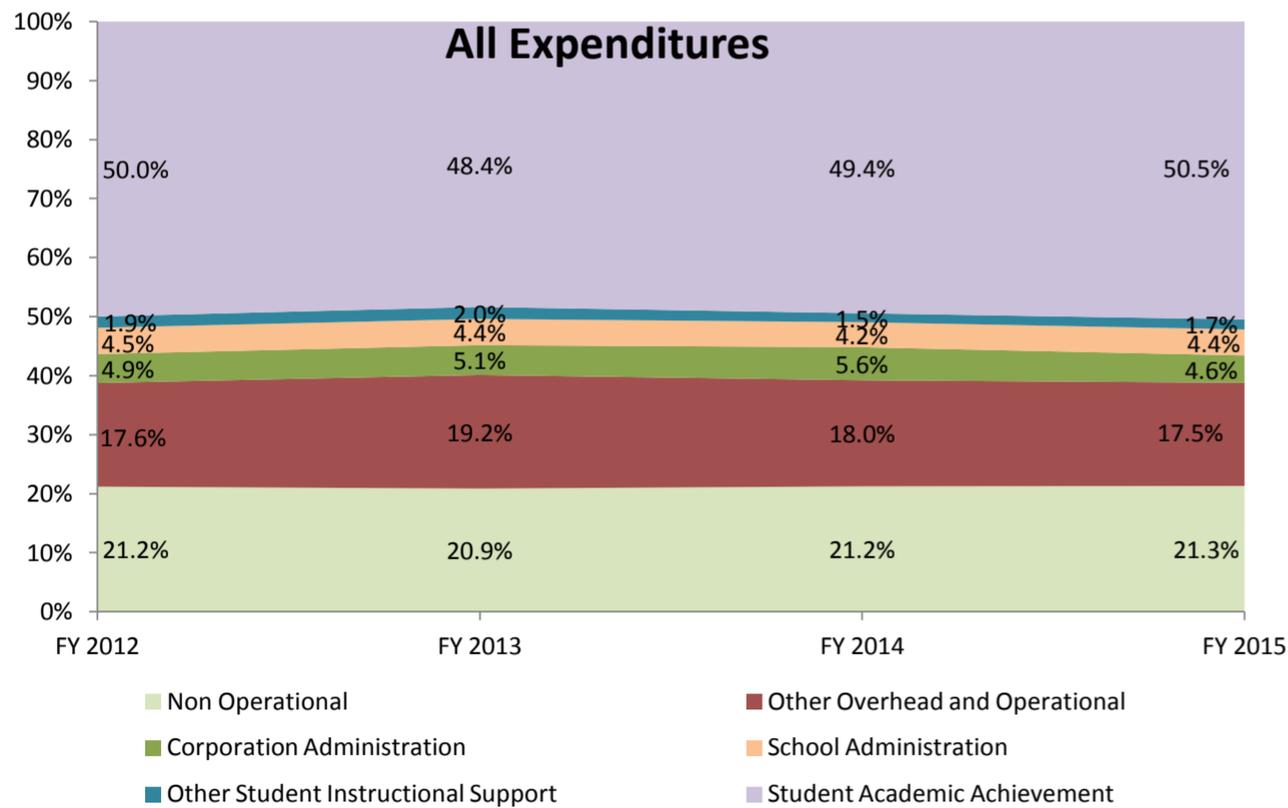


School Corporation Expenditures by Account
Biannual Financial Report Data
Valparaiso Community Schools (6560)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$32,239,521	48.3%	\$29,236,407	42.2%	\$31,008,773	50.0%	\$29,656,579	48.4%	\$29,735,015	49.4%	\$30,498,094	50.5%
Student Instructional Support	\$3,544,542	5.3%	\$3,906,257	5.6%	\$3,945,190	6.4%	\$3,972,021	6.5%	\$3,458,272	5.7%	\$3,689,536	6.1%
Total	\$35,784,063	53.6%	\$33,142,665	47.9%	\$34,953,963	56.3%	\$33,628,600	54.8%	\$33,193,287	55.2%	\$34,187,630	56.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$14,422,890	21.6%	\$15,255,416	22.0%	\$13,927,768	22.5%	\$14,900,707	24.3%	\$14,180,454	23.6%	\$13,357,431	22.1%
Non Operational	\$16,566,534	24.8%	\$20,833,912	30.1%	\$13,152,995	21.2%	\$12,800,606	20.9%	\$12,780,917	21.2%	\$12,880,073	21.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$30,989,424	46.4%	\$36,089,329	52.1%	\$27,080,763	43.7%	\$27,701,313	45.2%	\$26,961,371	44.8%	\$26,237,503	43.4%

Grand Total	\$66,773,487	\$69,231,993	\$62,034,726	\$61,329,913	\$60,154,658	\$60,425,133
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Valparaiso Community Schools (6560)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$1,158,164	\$1,144,403	NA	NA	-1.2%
11100	Regular Programs	Elementary	\$7,690,686	\$10,173,186	\$9,244,376	\$9,305,732	21.0%	-8.5%	0.7%
11200	Regular Programs	Middle/Junior High	\$4,612,002	\$5,810,175	\$5,988,374	\$6,000,584	30.1%	3.3%	0.2%
11300	Regular Programs	High School	\$5,860,706	\$6,827,849	\$5,950,934	\$5,728,261	-2.3%	-16.1%	-3.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$1,023,182	\$1,104,393	\$1,047,812	NA	2.4%	-5.1%
11430	Regular Programs	Vocational Education - Distributive Education	\$146,085	\$183,601	\$117,733	\$4,676	-96.8%	-97.5%	-96.0%
11440	Regular Programs	Vocational Education - Health Occupations	\$58,324	\$77,099	\$3,006	\$2,492	-95.7%	-96.8%	-17.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$198,337	\$180,591	\$76,466	\$76,536	-61.4%	-57.6%	0.1%
11470	Regular Programs	Vocational Education - Business Education	\$143,104	\$60,168	\$19,798	\$20,363	-85.8%	-66.2%	2.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$222,744	\$311,792	\$256,575	\$276,638	24.2%	-11.3%	7.8%
11490	Regular Programs	Vocational Education - Industrial Education B	\$120,720	\$165,580	\$183,646	\$88,541	-26.7%	-46.5%	-51.8%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$26,854	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$296,431	\$246,469	\$328,767	\$357,705	20.7%	45.1%	8.8%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$10,800	\$12,444	\$22,713	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$210,837	\$230,086	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$51,403	\$98,514	NA	NA	91.7%
12350	Special Programs	Physical Impairment - Homebound	\$5,358	\$11,759	\$9,249	\$9,705	81.1%	-17.5%	4.9%
12520	Special Programs	Culturally Different - Compensatory	\$74,662	\$6,891	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$147,328	\$115,396	\$91,051	\$175,158	18.9%	51.8%	92.4%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$98,880	\$7,042	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$57,865	\$79,928	\$37,660	\$39,262	-32.1%	-50.9%	4.3%
14200	Summer School Programs	Middle/Junior High School	\$299	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$197,209	\$194,689	\$165,810	\$166,951	-15.3%	-14.2%	0.7%
16100	Remediation	Remediation Testing	\$103,640	\$96,116	\$43,746	\$41,407	-60.0%	-56.9%	-5.3%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$48,095	\$11,454	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$336,692	\$0	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$1,676,211	\$0	\$0	\$0	NA	NA	NA
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$203,500	\$0	\$0	NA	NA	NA
17700	Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$0	\$2,298,910	\$3,197,348	\$3,262,407	NA	41.9%	2.0%
17900	Pay. to Other Gov. Units in State	Other	\$0	\$3,976	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$3,266	\$32,267	\$29,255	NA	795.6%	-9.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$9,701	\$7,730	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,240	\$0	\$81,028	\$77,053	6113.9%	NA	-4.9%
22220	Instruction	Library/Media Services - School Library	\$308,496	\$364,352	\$393,044	\$418,820	35.8%	14.9%	6.6%
22230	Instruction	Library/Media Services - Audiovisual	\$8,546	\$8,339	\$0	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$242,072	\$177,013	NA	NA	-26.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$114,658	\$51,000	NA	NA	-55.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$283,897	\$0	\$349,837	\$418,061	47.3%	NA	19.5%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$114,536	\$265,604	NA	NA	131.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$13,816	\$27,421	\$37,185	NA	169.1%	35.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$227,733	\$502,491	\$297,253	\$1,138,593	400.0%	126.6%	283.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,674	\$769	\$15,122	\$12,094	352.2%	1473.2%	-20.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$102,702	\$1,372	\$13,674	\$23,780	-76.8%	1633.3%	73.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$1,845	\$2,391	\$2,892	\$2,489	34.9%	4.1%	-13.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$1,000,476	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$24,291,179	\$29,236,407	\$29,735,015	\$30,498,094	25.6%	4.3%	2.6%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$119,834	\$179,641	\$15,012	\$40,415	-66.3%	-77.5%	169.2%
21220	Students	Guidance Services - Counseling Services	\$367,461	\$504,426	\$467,758	\$564,344	53.6%	11.9%	20.6%
21340	Students	Health Services - Nurse Services	\$221,831	\$385,902	\$416,355	\$419,449	89.1%	8.7%	0.7%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$10,501	\$1,673	NA	NA	-84.1%
24100	School Administration	Office of The Principal	\$1,986,103	\$2,836,289	\$2,548,646	\$2,663,655	34.1%	-6.1%	4.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Valparaiso Community Schools (6560)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Instructional Support Total					\$2,695,228	\$3,906,257	\$3,458,272	\$3,689,536	36.9%	-5.5%	6.7%
Overhead and Operational											
23110	General Administration	Board of Education - Service Area Direction	\$40,159	\$86,676	\$107,642	\$122,744	205.6%	41.6%	14.0%		
23160	General Administration	Board of Education - Promotion Expenses	\$4,035	\$6,204	\$3,704	\$7,002	73.5%	12.9%	89.0%		
23210	General Administration	Executive Administration - Office of The Superintendent	\$688,945	\$1,149,174	\$846,688	\$706,456	2.5%	-38.5%	-16.6%		
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$177	\$0	NA	NA	NA		
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$44,836	\$135,183	\$135,940	NA	203.2%	0.6%		
25120	Central Services	Fiscal Services - Service Area Direction	\$127,063	\$55,984	\$0	\$0	NA	NA	NA		
25150	Central Services	Fiscal Services - Payroll Services	\$2,484	\$2,009	\$0	\$0	NA	NA	NA		
25160	Central Services	Fiscal Services - Financial Accounting	\$658	\$4,634	\$0	\$0	NA	NA	NA		
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,702,802	\$35,123	\$14,104	\$66,668	-96.1%	89.8%	372.7%		
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$36,376	\$43,942	NA	NA	20.8%		
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$2,120	\$1,960	NA	NA	-7.5%		
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$3,564	\$6,330	NA	NA	77.6%		
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$44,961	\$123,820	\$0	\$0	NA	NA	NA		
25600	Central Services	Public Information Services	\$31,682	\$13,563	\$0	\$0	NA	NA	NA		
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$90,000	\$0	\$0	\$0	NA	NA	NA		
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$68,373	\$54,420	NA	NA	-20.4%		
25750	Central Services	Personnel Services - Health Services	\$13,008	\$20,897	\$11,799	\$15,408	18.4%	-26.3%	30.6%		
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$890,073	\$1,358,809	\$924,228	NA	3.8%	-32.0%		
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$231,349	NA	NA	NA		
25890	Central Services	Other Technology Services	\$290,866	\$862,092	\$768,865	\$464,236	59.6%	-46.1%	-39.6%		
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$16,188	\$5,582	\$7,316	\$11,334	-30.0%	103.0%	54.9%		
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$5,038	\$160,042	\$0	\$0	NA	NA	NA		
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$105,951	\$37,657	\$0	\$0	NA	NA	NA		
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$3,627,725	\$4,814,272	\$3,986,788	\$3,892,838	7.3%	-19.1%	-2.4%		
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$423,205	\$612,815	\$677,148	\$639,076	51.0%	4.3%	-5.6%		
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$245,377	\$313,459	\$112,405	\$106,894	-56.4%	-65.9%	-4.9%		
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,550	\$0	\$0	\$0	NA	NA	NA		
26600	Oper. & Maint. of Plant Serv.	Security Services	\$47,000	\$59,522	\$43,934	\$41,360	-12.0%	-30.5%	-5.9%		
26700	Oper. & Maint. of Plant Serv.	Insurance	\$496,960	\$587,321	\$516,297	\$329,001	-33.8%	-44.0%	-36.3%		
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$35,854	NA	NA	NA		
27010	Student Transportation	Service Area Direction	\$314,119	\$314,927	\$264,990	\$294,888	-6.1%	-6.4%	11.3%		
27100	Student Transportation	Vehicle Operation	\$971,049	\$1,120,620	\$1,210,892	\$1,121,099	15.5%	0.0%	-7.4%		
27200	Student Transportation	Monitoring Services	\$0	\$0	\$127,536	\$131,265	NA	NA	2.9%		
27300	Student Transportation	Vehicle Servicing and Maintenance	\$720,438	\$849,167	\$927,509	\$836,237	16.1%	-1.5%	-9.8%		
27400	Student Transportation	Purchase of School Buses	\$477,502	\$535,986	\$376,861	\$460,941	-3.5%	-14.0%	22.3%		
27500	Student Transportation	Insurance on Buses	\$86,036	\$37,956	\$74,802	\$70,753	-17.8%	86.4%	-5.4%		
27900	Student Transportation	Other Student Transportation Services	\$155,613	\$18,234	\$3,921	\$5,734	-96.3%	-68.6%	46.2%		
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$0	\$250	NA	NA	NA		
31100	Food Services Operations	Service Area Direction	\$1,155,630	\$0	\$0	\$84,124	-92.7%	NA	NA		
31200	Food Services Operations	Food Preparation and Dispensing	\$74,722	\$1,261,876	\$34,988	\$566,641	658.3%	-55.1%	1519.5%		
31300	Food Services Operations	Food Delivery	\$1,811	\$1,788	\$262	\$42	-97.7%	-97.7%	-84.0%		
31400	Food Services Operations	Food Purchases	\$798,152	\$1,046,672	\$1,070,783	\$1,129,723	41.5%	7.9%	5.5%		
31900	Food Services Operations	Other Food Services	\$86,509	\$182,437	\$1,386,618	\$818,693	846.4%	348.8%	-41.0%		
Overhead and Operational Total					\$12,847,238	\$15,255,416	\$14,180,454	\$13,357,431	4.0%	-12.4%	-5.8%
Non Operational											
33100	Community Service Operations	Direction of Community Services	\$520	\$93,791	\$0	\$0	NA	NA	NA		
33200	Category not Specified	Community Recreation	\$74,115	\$320,798	\$211,071	\$211,907	185.9%	-33.9%	0.4%		
33400	Category not Specified	Athletic Coaches	\$548,304	\$677,935	\$607,964	\$599,572	9.4%	-11.6%	-1.4%		

School Corporation Expenditures by Account
Biannual Financial Report Data
Valparaiso Community Schools (6560)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
33990 Other Community Services Other	\$0	\$0	\$3,517	\$2,442	NA	NA	-30.6%
43000 Category not Specified Professional Services	\$116,985	\$290,441	\$34,606	\$77,807	-33.5%	-73.2%	124.8%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$713,382	\$1,182,146	\$375,547	\$299,288	-58.0%	-74.7%	-20.3%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$741	\$0	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$277,317	\$445,868	\$0	\$31,105	-88.8%	-93.0%	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$1,217,932	\$1,276,271	\$1,558,280	\$1,636,672	34.4%	28.2%	5.0%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$957,535	\$923,265	\$67,302	\$123,713	-87.1%	-86.6%	83.8%
49000 Category not Specified Other Facilities Acq. and Construction	\$141,518	\$1,265,919	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$525,000	\$590,000	\$790,000	\$835,000	59.0%	41.5%	5.7%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$40,485	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$375,260	\$1,039,086	\$829,195	\$776,635	107.0%	-25.3%	-6.3%
52200 Interest on Debt Temporary Loans	\$291,631	\$448,362	\$54,116	\$28,320	-90.3%	-93.7%	-47.7%
53100 Lease Rental Buildings-Principal	\$9,605,000	\$10,856,746	\$3,156,716	\$3,878,265	-59.6%	-64.3%	22.9%
53150 Lease Rental Buildings-Interest	\$0	\$1,375,000	\$5,013,285	\$4,202,735	NA	205.7%	-16.2%
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$72,581	\$169,369	NA	NA	133.4%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$6,736	\$7,244	NA	NA	7.5%
59100 Other Debt Services Obligations Registrars Fee	\$0	\$7,799	\$0	\$0	NA	NA	NA
Non Operational Total	\$14,845,239	\$20,833,912	\$12,780,917	\$12,880,073	-13.2%	-38.2%	0.8%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$301,711	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$40,997	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$138,437	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$9,186	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$1,435,461	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$195,726	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$325,435	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$43,915	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$22,000	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$4,251,579	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$573,514	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$1,044,173	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$1,659,107	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$10,148	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,412	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,623	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$321	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,949,443	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$37,664	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$43,985	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$8,766	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$12,094,602	\$0	\$0	\$0	NA	NA	NA